

Senate File 591 - Introduced

SENATE FILE 591

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SF 263)

A BILL FOR

1 An Act authorizing the abatement of property taxes owed on the
2 homestead of a disabled veteran and including effective date
3 and applicability provisions.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 427.8, Code 2021, is amended to read as
2 follows:

3 **427.8 Petition for suspension or abatement of taxes,**
4 **assessments, and rates or charges, including interest, fees, and**
5 **costs.**

6 1. If a person is unable to contribute to the public
7 revenue, the person may file a petition, duly sworn to, with
8 the board of supervisors, stating that fact and giving a
9 statement of parcels, as defined in [section 445.1](#), owned or
10 possessed by the petitioner, and other information as the board
11 may require. The board of supervisors may order the county
12 treasurer to suspend the collection of the taxes, special
13 assessments, and rates or charges, including interest, fees,
14 and costs, which are assessed against the petitioner or the
15 petitioner's estate for the current year and those unpaid
16 for prior years, or the board may abate the taxes, special
17 assessments, and rates or charges, including interest, fees,
18 and costs. The petition, when approved, shall be filed by
19 March 1 of the current tax year with the treasurer.

20 2. If the owner of a homestead meets the requirements of
21 and has filed a claim for the homestead credit under section
22 425.15 and is liable for the payment of taxes levied on the
23 homestead as the result of an assessment year prior to the
24 assessment year for which the homestead credit under section
25 425.15 is applicable pursuant to section 425.2, the owner may
26 file a petition, duly sworn to, with the board of supervisors,
27 requesting abatement of all such taxes. The board of
28 supervisors may, if in the board's judgment it is for the best
29 interests of the public and the petitioner, order the county
30 treasurer to abate the taxes levied for any such assessment
31 year for which the owner is liable.

32 Sec. 2. Section 427.10, Code 2021, is amended to read as
33 follows:

34 **427.10 Abatement.**

35 The board of supervisors may, if in ~~their~~ the board's

1 judgment it is for the best interests of the public and the
2 petitioner referred to in [section 427.8, subsection 1](#), or the
3 public and the person referred to in [section 427.9](#), abate the
4 taxes, special assessments, and rates or charges, including
5 interest, fees, and costs, which have previously been suspended
6 as provided in [section 427.8, subsection 1](#), or [section 427.9](#).

7 Sec. 3. EFFECTIVE DATE. This Act, being deemed of immediate
8 importance, takes effect upon enactment.

9 Sec. 4. APPLICABILITY. This Act applies to property taxes
10 due and payable in fiscal years beginning before, on, or after
11 the effective date of this Act.

12 EXPLANATION

13 The inclusion of this explanation does not constitute agreement with
14 the explanation's substance by the members of the general assembly.

15 This bill provides that if the owner of a homestead meets the
16 requirements of and has filed a claim for the homestead credit
17 for certain disabled veterans and is liable for the payment of
18 taxes levied on the homestead as the result of an assessment
19 year prior to the assessment year for which the homestead
20 credit is applicable, the owner may file a petition with the
21 board of supervisors requesting abatement of all such taxes.
22 The board of supervisors may, if in the board's judgment it is
23 for the best interests of the public and the petitioner, order
24 the county treasurer to abate the taxes levied for any such
25 assessment year for which the owner is liable.

26 The bill takes effect upon enactment and applies to property
27 taxes due and payable in fiscal years beginning before, on, or
28 after the effective date of the bill.